



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

AGENDA

DATE OF MEETING: September 20, 2005

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The following items are on the agenda for this meeting.

1. Approval of the minutes of September 7, 2005 as presented.
2. MCL 211.154 notification of omitted or incorrectly reported property not concurred in by both the assessing officer and the owner. See attached list for file identification.
Scheduled for 9:30 A.M. and 1:30 P.M.
3. **Scheduled for 11:00 A.M.**
Memo from Kelli Sobel, Executive Secretary, regarding a taxpayer complaint concerning alleged changes by the assessor for uncapping property when there was no transfer of property located in the City of Ferndale, Oakland County. Jagminder Singh, Assessor, City of Ferndale, Oakland County, has requested to appear before the Commission. Complaint 05-026.
4. Memo from Kelli Sobel, Executive Secretary, regarding a taxpayer complaint concerning alleged changes to valuation errors and not mutual mistakes of fact or clerical errors by the December Board of Review, Maple Ridge Township, Delta County. Complaint 05-016.
5. Memo from Kelli Sobel, Executive Secretary, regarding a taxpayer complaint concerning allegations for omission of property, re-assessments incomplete, and improper assessing techniques for properties located in New Buffalo Township, Berrien County. Complaint 05-022.
6. Memo from Kelli Sobel, Executive Secretary, regarding the monthly reports of the on-going reappraisal for the City of Grand Rapids, Kent County.

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7. Industrial Facility Exemption Applications to Commission for approval to issue certificates involving **Over 5%** of the SEV of the local government units. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2005-151	TITAN TOOL & DIE INC	CITY OF NORTON SHORES	MUSKEGON	2	\$588,413
2005-240	SCHMIDT INDUSTRIES INC	BANGOR TWP.	BAY	2	\$350,000
2005-281	KORTEN QUALITY SYSTEMS	ARMADA TWP.	MACOMB	2	\$460,000
2005-282	INDUSTRIAL RUBBER GOODS	SAINT JOSEPH TWP.	BERRIEN	2	\$562,400
2005-284	EXTOL INC	CITY OF ZEELAND	OTTAWA	2	\$490,000
2005-285	ARTECH PARTS FABRICATION INC	CITY OF HOLLAND	ALLEGAN	2	\$575,000
2005-287	MICRO MACHINE COMPANY	KALAMAZOO TWP.	KALAMAZOO	2	\$677,175
2005-289	GENTEX CORPORATION	CITY OF ZEELAND	OTTAWA	2	\$24,800,000
2005-290	UNITED SOLAR ONONIC LLC	CITY OF AUBURN HILLS	OAKLAND	2	\$15,900,000
2005-291	INALFA ROOF SYSTEMS INC	CITY OF AUBURN HILLS	OAKLAND	2	\$2,738,600
2005-292	GRIP ON TOOLS	LEIGHTON TWP.	ALLEGAN	2	\$1,475,000
2005-293	DIGITRACE LTD	LEIGHTON TWP.	ALLEGAN	2	\$1,560,007
2005-294	ADVANCED TOOLING SYSTEMS INC	ALPINE TWP.	KENT	2	\$2,600,000
2005-295	BETZ PATTERN	CITY OF WALKER	KENT	2	\$700,000
2005-296	ODL INCORPORATED	CITY OF ZEELAND	OTTAWA	2	\$442,434
2005-297	ODL INCORPORATIED	CITY OF ZEELAND	OTTAWA	2	\$4,346,087
2005-298	GREAT LAKES LABEL LLC	ALPINE TWP.	KENT	2	\$1,347,000
2005-299	MPI RESEARCH INC	VILLAGE OF MATTAWAN	VAN BUREN	2	\$6,586,000
2005-300	MPI RESEARCH INC	VILLAGE OF MATTAWAN	VAN BUREN	2	\$3,815,000
2005-301	MPI RESEARCH INC	VILLAGE OF MATTAWAN	VAN BUREN	2	\$2,904,030
2005-302	POLYMER PROCESS DEVELOPMENT LLC	CLINTON TWP.	MACOMB	2	\$490,000
2005-303	MRA INDUSTRIES	CLINTON TWP.	MACOMB	2	\$3,396,500
2005-304	ECLIPSE MOLD INC	CLINTON TWP.	MACOMB	2	\$3,464,105
2005-305	FITZPATRICK MFGT CO	CITY OF STERLING HEIGHTS	MACOMB	2	\$1,110,000
2005-306	MCELROY METAL MILL INC	CITY OF MARSHALL	CALHOUN	2	\$278,618
2005-307	ADVANCED MOLDING SOLUTIONS	CITY OF GRAND HAVEN	OTTAWA	2	\$307,093
2005-308	NORTHERN LITE FOODS LLC	CLINTON TWP.	MACOMB	2	\$1,222,750
2005-309	TOWER AUTOMOTIVE TOOL LLC	CLINTON TWP.	MACOMB	2	\$7,518,926
2005-310	NPR MANUFACTURING MICHIGAN INC	GRAND HAVEN TWP.	OTTAWA	2	\$1,277,263
2005-311	MAHLE INC	HOLLAND TWP.	OTTAWA	2	\$2,173,324
2005-314	ADCO PRODUCTS INC	LEONI TWP.	JACKSON	2	\$1,057,455
2005-316	R & D ENTERPRISES INC	PLYMOUTH TWP.	WAYNE	2	\$3,066,800
2005-317	CIRCULAR MOTION LLC	CITY OF MOUNT PLEASANT	ISABELLA	2	\$44,539

8. Industrial Facility Exemption Applications to Commission for approval to transfer/contingent transfer of certificates. See list below for application identification. Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY
1996-771	M ARGUESO & COMPANY	CITY OF NORTON SHORES	MUSKEGON
1999-493A	ROSATI SPECIALTIES	CLINTON TWP.	MACOMB

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9. Industrial Facility Exemption Applications to Commission for approval to amend the original certificates. See list below for application identification. Staff Recommendation: Approve.

CERT.NO.	NAME	LOCAL UNIT	COUNTY
2002-218	AGIO IMAGING INC	CITY OF PORTAGE	KALAMAZOO
2004-472	SPEC TOOL COMPANY INC	VILLAGE OF SPARTA	KENT
2005-173	SEVERSTAL NORTH AMERICA	CITY OF DEARBORN	WAYNE
2005-174	SEVERSTAL NORTH AMERICA	CITY OF DEARBORN	WAYNE
2005-175	SEVERSTAL NORTH AMERICA	CITY OF DEARBORN	WAYNE
2005-221	MULTI AUTOMATED PRODUCTS CORP	FLINT TWP.	GENESEE
2005-237	CONVEYOR CONCEPTS OF MICHIGAN LLC	CITY OF COOPERSVILLE	OTTAWA
2005-251	PACKAGING CORPORATION OF AMERICA	FILER TWP.	MANISTEE
2005-264	ALD THERMAL TREATMENT INC	CITY OF PORT HURON	SAINT CLAIR

10. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(1). (Requested by certificate holder). See list below for application identification. Staff Recommendation: Revoke.

CERT.NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
2000-462	STEELCASE INC.	GAINES TWP.	KENT	real

11. Industrial Facility Exemption Applications to Commission for approval to revoke per Section 15(3). (Requested by municipality). See list below for application identification. Staff Recommendation: Revoke, subject to an offering of hearing. (Revocation effective December 30, 2005).

CERT.NO.	NAME	LOCAL UNIT	COUNTY	COMPONENT
1997-536	TOKUE, INC.	CITY OF COLDWATER	BRANCH	real
1998-344	ADVANCED MODULAR POWER SYS.	PITTSFIELD TWP.	WASHTENAW	real and personal
1999-493	ASMUS SPICE CO	CLINTON TWP.	MACOMB	personal
2001-176	PROTOTECH LASER WELDING INC	CLINTON TWP.	MACOMB	personal
2002-357	PROTOTECH LASER WELDING	CLINTON TWP.	MACOMB	personal

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12. Air Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-3250	ANDERSON DEVELOPMENT COMPANY	CITY OF ADRIAN	LENAWEE	\$495,688
1-3281	INTERNATIONAL PAPER - QUINNESEC MILL	BREITUNG TWP.	DICKINSON	\$231,436
1-3284	II STANLEY CO. INC	CITY OF BATTLE CREEK	CALHOUN	\$1,599,694

13. Water Pollution Control Exemption Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4954	ARCADIS	CITY OF KINGSFORD	DICKINSON	\$8,989,842
2-4955	WAYNE DISPOSAL, INC.	VAN BUREN TWP.	WAYNE	\$4,413
2-4956	DEWITT BARRELS INC.	WRIGHT TWP.	OTTAWA	\$369,457
2-4962	JORDAN DEVELOPMENT CO., LLC	COLFAX TWP.	BENZIE	\$26,562
2-4963	JORDAN DEVELOPMENT CO., LLC	CLEON TWP.	MANISTEE	\$55,215
2-4964	JORDAN DEVELOPMENT CO., LLC	DOVER TWP.	OTSEGO	\$26,874
2-4965	JORDAN DEVELOPMENT CO., LLC	CLEON TWP.	MANISTEE	\$153,083
2-4966	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$48,985
2-4967	JORDAN DEVELOPMENT CO., LLC	GRANT TWP.	GRAND TRAVERSE	\$46,753
2-4968	JORDAN DEVELOPMENT CO., LLC	GRANT TWP.	GRAND TRAVERSE	\$60,474
2-4969	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$40,795
2-4970	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$38,112
2-4971	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$40,596

14. Water Pollution Control Exemption Applications to Commission for approval to amend the certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	REASON
2-4938	GRANGER WASTE MANAGEMENT CO.	DEWITT TWP.	CLINTON	\$664,001
2-4944	GRANGER WASTE MANAGEMENT CO.	DEWITT TWP.	CLINTON	\$741,006

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15. P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications to Commission for approval to issue certificates. See list below for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
3-05-0023	Ray Krusic, Owner	City of Escanaba	Delta	\$150,000
3-05-0024	Promised Land Associates	City of Muskegon	Muskegon	\$1,200,000
3-05-0025	Lindar, LLC	City of Jackson	Jackson	\$600,000
3-05-0026	Art & Development, Inc.	City of Detroit	Wayne	\$750,000
3-05-0027	Gehring Rentals	City of Escanaba	Delta	\$50,000

16. Neighborhood Enterprise Zone Applications to Commission for approval to issue the certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N1996-229	REGINALD BLEDSOE	CITY OF DETROIT	WAYNE	2	\$218,000
N2002-167	ANNIE E ELLINGTON	CITY OF DETROIT	WAYNE	2	\$171,449
N2002-396	HATTIE JOHNSON	CITY OF DETROIT	WAYNE	2	\$146,630
N2003-140	AMARYLIS MITCHELL	CITY OF DETROIT	WAYNE	2	\$190,000
N2003-321	TAREK MAKKI	CITY OF DETROIT	WAYNE	1	\$8,747
N2004-0185	MILDRED WILSON	CITY OF DETROIT	WAYNE	2	\$143,390
N2004-0205	LA TANIA E LEWIS	CITY OF DETROIT	WAYNE	2	\$83,000
N2004-0232	PAUL WILCOX & DENISE SADIASA	CITY OF DETROIT	WAYNE	2	\$296,883
N2004-0261	ELIZABETH TERRY	CITY OF DETROIT	WAYNE	1	\$17,305
N2004-0303	FOREST, SAUL & DIANE GREEN	CITY OF DETROIT	WAYNE	1	\$13,439
N2004-0522	MARCO FRATTARELLI	CITY OF DETROIT	WAYNE	1	\$11,487
N2004-0728	RONALD & CHARLENE R TINDLE	CITY OF DETROIT	WAYNE	2	\$252,332
N2005-016	JAMES & LINDA JENKINS	CITY OF DETROIT	WAYNE	2	\$305,900
N2005-018	NICHOL MASSEY	CITY OF DETROIT	WAYNE	2	\$287,776
N2005-358	HUDA HAWASLI	CITY OF DETROIT	WAYNE	1	\$18,293
N2005-362	BRENDA NOLEN	CITY OF DETROIT	WAYNE	1	\$13,960
N2005-375	FRANCIS X GRABOWSKI	CITY OF DETROIT	WAYNE	1	\$7,751

17. Neighborhood Enterprise Zone Applications to Commission for approval to transfer the original certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N1996-103	MONICA L SMITH	CITY OF DETROIT	WAYNE	2	\$135,000
N2002-323	JON HANDELSMAN	CITY OF DETROIT	WAYNE	1	\$50,000

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18. Neighborhood Enterprise Zone Applications to Commission for approval to amend the original certificates. See attached list for application identification. Staff Recommendation: Approve.

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2004-0223	WAYNE CHESTNUT	CITY OF DETROIT	WAYNE	2	\$297,826
N2004-0224	JONIM THROWER	CITY OF DETROIT	WAYNE	2	\$277,082

19. Proposed Form L-4175 (formerly 632) -2006 Personal Property Statement to the Commission for approval.

20. Proposed Form 4328 – State Tax Commission Assessor’s Manual Binders Only Order Form to the Commission for approval.

21. MCL 211.154 notification of omitted or incorrectly reported property concurrences by both the assessing officer and the owner. See attached list for file identification.

22. MCL 211.154 Petition 154-05-0764 Lanier World Wide, Inc.
Parcel Nos. 25990586.00 & 25990586.01 An official order was issued for the above-referenced petition on June 14, 2005. It was discovered that the parcel number submitted was actually 2 parcel numbers. It is requested this order be rescinded until a corrected parcel number is submitted. This may also affect the assessed and taxable amounts if the assessments for each parcel number were combined..
Staff recommendation: Rescind the Official Order.

MCL 211.154 Petition 154-05-1410 US Bancorp Equipment Finance, Inc.
Parcel No. P-26020-7 An official order was issued for the above-referenced property owner on September 7, 2005. Notice was received that an incorrect amount for the Original Taxable value for the year 2004 had been issued.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-05-1584 Engelhard West, Inc.
Parcel No. 45-999-00-0988-450 An official order was issued for the above-referenced property owner on September 7, 2005. Notice was received that an incorrect amount for the Requested Taxable value for the year 2005 had been issued.
Staff recommendation: Acceptance of the Amended Official Order.

MCL 211.154 Petition 154-05-1625 Lamont Brothers Tree Service
Parcel No. B-99-20-038-200 An official order was issued for the above-referenced property owner on September 7, 2005. Notice was received that incorrect amounts for the Original Taxable value for the year 2005 had been issued.
Staff recommendation: Acceptance of the Amended Official Order.